

Resolution 148, a resolution that states, in part, that "the United States, in accordance with the Taiwan Relations Act and the constitutional process of the United States, and consistent with its friendship with and commitment to the democratic government and people of Taiwan, should assist in defending them against invasion, missile attack, or blockade by the People's Republic of China."

Other key supporters of this resolution include House Speaker NEWT GINGRICH, International Relations Committee Chairman BENJAMIN GILMAN (R-NY), House Majority Leader DICK ARMEY, and House Majority Whip TOM DELAY.

Ronald Reagan once reminded us that "we are a people with a government, not the other way around." The people of Taiwan understand this fundamental truth in a way the aging tyrants in Beijing perhaps never will, which is all the more reason for the United States to uphold our longtime friends on Taiwan.

#### INTRODUCTION OF LEGISLATION TO CLARIFY THAT FREQUENT FLIER MILEAGE IS NOT TAX- ABLE

HON. BARBARA B. KENNELLY

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 19, 1996*

Mrs. KENNELLY. Mr. Speaker, today I am introducing legislation to clarify that frequent flier mileage is not taxable. I believe that frequent flier miles are not taxable under current law. However, in light of the Internal Revenue Service's recent advice in technical advice memorandum 9547001 and despite the fact that technical advice memorandums only apply to a given taxpayer and set of circumstances, I feel a clarification is necessary.

The technical advice memorandum would require employers that permit employees to use frequent flier miles for personal trips to report as income on workers' W-2 forms the full cost of plane tickets that led to the accumulation of the frequent flier miles. This simply makes no sense.

This is one of those areas where taxation would raise a myriad of questions for which there is no single correct answer such as appropriate timing—would miles be taxed when earned or when used; valuation—is mile earned from a credit card equal to a mile earned by flying a particular airline—what is the correct value of a ticket or a free upgrade in light of the fact that any given flight has a myriad of service classes; segregation—do employees have to try and keep track of which miles were earned for personal travel, which miles were earned for business travel, and which miles are earned from using a credit card, or using a particular long-distance carrier. Taxation of frequent flier miles would only result in mindless complication and paperwork of nightmarish proportions for millions of Americans, the airlines, and the Internal Revenue Service. And the Service should realize this.

At a time when over 15 million Americans are enrolled in frequent flier programs and suspicion that the Internal Revenue Code is not fair and needless complexity is at an all time high, it would be sheer folly for the Serv-

ice to move in this area. They have opened, closed, and reopened several projects to address the tax treatment of frequent flier miles over the years, all to no avail.

I believe that frequent flier miles are not taxable under current law and should remain that way. My bill would simply explicitly say that frequent flier miles are not taxable. I urge my colleagues' support.

#### ROTARY CLUB OF SAN CLEMENTE

HON. RON PACKARD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 19, 1996*

Mr. PACKARD. Mr. Speaker, I would like to bring to your attention an organization that has provided 50 years of outstanding service to the city of San Clemente, CA.

Founded in March, 1946, the Rotary Club of San Clemente and its members have provided hundreds of thousands of dollars, equipment, and tens of thousands of manhours in service to the city, the Nation, and the world.

Their accomplishments are numerous. In its many years of service, the Rotary Club of San Clemente has sent thousands of dollars and equipment to De Tiju, Argentina, San Clemente's "sister city". In conjunction with Rotary International, they have taken on the monumental task of eradicating polio in the world by the year 2000. Closer to home, they provide financial support to over 19 San Clemente charities and organizations, as well as, scholarships to local high school seniors.

I would like to commend and thank them for work they so selflessly perform. Their dedication is an inspiration to all.

#### CONFERENCE REPORT ON H.R. 1561, FOREIGN RELATIONS AUTHOR- IZATION ACT, FISCAL YEARS 1996 AND 1997

SPEECH OF

HON. THOMAS J. BLILEY, JR.

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 12, 1996*

Mr. BLILEY. Mr. Speaker, I rise in support of the conference report for H.R. 1561, the Foreign Relations Authorization Act, fiscal years 1996 and 1997. This measure dismantles the United States Information Agency [USIA] and, in doing so, amends the Television Broadcasting to Cuba Act and the Radio Broadcasting to Cuba Act. Additionally, the conference report establishes as an urgent priority the development of an appropriate national strategy to respond to emerging infectious diseases. I am interested in these provisions as a general matter, and also as chairman of the Committee on Commerce.

Regarding the Television Broadcasting to Cuba Act, the Committee on Commerce exchanged letters with the Committee on Foreign Affairs when that committee sought to amend the Television Broadcasting to Cuba Act in the Foreign Relations Authorization Act for fiscal years 1990 and 1991 (Pub. L. 101-246). Furthermore, the Commerce Committee reported its own version of the Radio Broadcasting to Cuba Act (Pub. L. 98-111) on July

29, 1983 (H. Rept. 98-284, Part II). The committee will be interested to see the results of the pilot program to permit advertising on such television and radio broadcasts as provided for in the conference report. I look forward to continued activity on the part of the Commerce Committee in these areas, although I still believe the Television Marti and Radio Marti programs should not be administered through the Voice of America.

Turning to another point of interest in the conference report, this measure requires that the President develop a strategic plan "to identify and respond to the threat of emerging infectious diseases to the health of the people of the United States." In accordance with this committee's jurisdiction over public health and quarantine under rule X of the Rules of the House, I look forward to the opportunity to review the President's recommendations in concert with other efforts made by the Commerce Committee on that front.

Based on the jurisdiction of the Committee on Commerce over the aforementioned statutes, and on the jurisdiction of the committee over public health, I would like to note our intent to continue in the exercise of our authority in these areas.

#### ESSAY ON FREEDOM BY MICHELLE FUNK OF RICHMOND

HON. DAVID M. MCINTOSH

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 19, 1996*

Mr. MCINTOSH. Mr. Speaker, today I would like to give my report from Indiana for the week of March 11.

This week I would like to share with you an essay written by a sixth grade girl named Michelle Funk. Michelle is from Richmond, IN, in my district. Her essay won the top school award for sixth grade and first place in a Sertoma Club contest.

Michelle has entitled her essay, "Freedom." I think Michelle describes the God given right of self-determination better than many adults.

Her essay begins.

Imagine this: Johnny and Mark were playing one-on-one basketball when a bully came up to them and said, "Give me that ball!" Johnny said, "I don't have to. It's a free country."

"It's a free country." Many times that just seems like an excuse for not doing things we're told to. But it's true. It is a free country. But what does that mean?

One thing is rights, the rights that are listed in the Constitution. They say that we can go to school, speak our minds, publish our ideas, and believe in whatever and whoever we want to.

A right that is very important is voting. Even though it doesn't apply to me yet, it's still important that we can choose our own leaders instead of having a ruler who's succeeded by his children and their children.

Even though we have a right to freedom, it's still a privilege, and privileges always go with responsibilities. If we are responsible now and in the future, we will make a better life for ourselves and our future families in many ways. If you're responsible, you will do better in school and in your future career. So be responsible!

But then again, you don't have to. It's a free country!